

# **Exhibit 36**

LBKG 2010-12-07 nr 1403

# Lovbekendtgørelse 2010-12-07 nr. 1403 af kildeskatteloven [Note 1])

## **AFSNIT III. DEN SKATTEPLIGTIGE INDKOMST**

### **§ 31**

(Ophævet).

## **AFSNIT VI. OM INDEHOLDELSE I AKTIEUDBYTTE m.m.**

### **§ 66**

Reglerne i lov om opkrævning af skatter og afgifter m.v. vedrørende opkrævning af indeholdt A-skat finder tilsvarende anvendelse ved opkrævning af indeholdt udbytteskat med de undtagelser, der følger af bestemmelser i denne lov. Udbytteskat forfalder til betaling, så snart vedtagelse eller beslutning om udbetaling eller godskrivning af udbyttet er truffet, og skal indbetales senest i den følgende måned samtidig med udløbet af betalingsfristen for selskabets indbetaling af indeholdt A-skat og arbejdsmarkedsbidrag.

*Stk. 2.* Selskaber, der vedtager eller beslutter udbetaling eller godskrivning af udbytte, som ikke skal indberettes efter skattekontollovens § 9 B, *stk. 2*, skal, uanset om der er pligt til at foretage indeholdelse af udbytteskat, i en af skatteministeren foreskrevne form meddele oplysning om vedtagelsen. Meddelelsen skal indgives senest i den følgende måned efter nævnte vedtagelse eller beslutning samtidig med udløbet af selskabets frist for indberetning til indkomstregisteret af indeholdt A-skat og arbejdsmarkedsbidrag. Selskaber, der vedtager eller beslutter ikke at deklarere udbytte, er på told- og skatteforvaltningens begæring pligtige til inden en nærmere angivne frist atindsende oplysning om vedtagelsen. Indsendelse af de nævnte oplysninger kan fremvinges ved pålæg af daglige bøder, der fastsættes af told- og skatteforvaltningen.

*Stk. 3.* Det forhold, at udbyttet ikke hæves, giver ikke selskabet ret til tilbagebetaling af udbytteskatten og giver ikke aktionæren eller andelshaveren ret til at få udbytteskatten udbetalt i videre omfang end fastsat i § 67.

## Kildeskatteloven

§ 65. I forbindelse med enhver vedtagelse eller beslutning om udbetaling eller godskrivning af udbytte af aktier eller andele i selskaber eller foreninger m.v. omfattet af selskabsskattelovens § 1, stk. 1, nr. 1, 2, 2 e, 2 h, 4 og 5 a, skal vedkommende selskab eller forening m.v. indeholde 27 pct. af det samlede udbytte, medmindre andet er fastsat i medfør af stk. 3 eller følger af stk. 4-6. Indeholdelse med 27 pct. skal endvidere foretages i den samlede udbetaling eller godskrivning af afståelsessummer omfattet af ligningslovens § 16 B, stk. 1, og kildeskattelovens § 2, stk. 1, nr. 6, medmindre andet følger af stk. 5. Til udbytte henregnes alt, hvad der af selskabet udloddes til aktionærer eller andelshavere, med undtagelse af friaktier og friandele samt udlodning af likvidationsprovenu foretaget i det kalenderår, hvori selskabet endeligt opløses, jf. dog ligningslovens § 16 A, stk. 3, nr. 1. Bestemmelsen i § 46, stk. 3, finder tilsvarende anvendelse. Det indeholdte beløb benævnes »udbytteskat«.

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**Kildeskatteloven**

**§ 69**

Den som undlader at opfylde sin pligt til at indeholde skat, eller som indeholder denne med for lavt beløb, er over for det offentlige umiddelbart ansvarlig for betaling af manglende beløb, medmindre han godtgør, at der ikke er udvist forsømmelighed fra hans side ved iagttagelse af bestemmelserne i denne lov.

*Stk. 2.* Den, som har indeholdt skat efter denne lov, hæfter over for det offentlige for betaling af det indeholdte beløb.

## Kildeskatteloven § 69 B

Har nogen, der er skattepligtige efter [§ 2](#) eller [selskabsskattelovens § 2](#), modtaget udbytte, royalty eller renter, hvori der efter [§§ 65-65 D](#) er indeholdt kildeskat, som overstiger den endelige skat efter en dobbeltbeskatningsoverenskomst, direktiv 2011/96/EU om en fælles beskatningsordning for moder- og datterselskaber fra forskellige medlemsstater eller direktiv 2003/49/EU om en fælles ordning for beskatning af renter eller royalties, tilbagebetales beløbet inden 6 måneder fra told- og skatteforvaltningens modtagelse af anmodning om tilbagebetaling. Sker tilbagebetaling efter dette tidspunkt, tilkommer der den skattepligtige en rente svarende til renten efter [opkrævningslovens § 7, stk. 2](#), med tillæg af 0,4 procentpoint pr. påbegyndt måned.

**Stk. 2.** Kan told- og skatteforvaltningen på grund af modtagerens forhold ikke foretage kontrol af, om betingelserne for tilbagebetaling af kildeskat er opfyldt, afbrydes udbetalingsfristen efter [stk. 1](#), indtil modtagerens forhold ikke længere hindrer kontrol.

**Stk. 3.** Skønner told- og skatteforvaltningen, at udbetaling på det foreliggende grundlag vil indebære en nærliggende risiko for tab, kan forvaltningen kræve sikkerhedsstillelse af modtageren. Told- og skatteforvaltningen kan kun kræve sikkerhedsstillelse, hvis kravet om indeholdelse af kildeskat er omtvistet og ikke endeligt afgjort ved en administrativ klageinstans eller domstolene.

LBKG 12-07-2010 No. 1403

## Statutory Order 12-07-2010 No. 1403 of Withholding Tax Act <sup>[(Note 1)]</sup>

### **SECTION III. TAXABLE INCOME**

#### **§ 31**

(Repealed).

### **SECTION IV. WITHHOLDING OF STOCK DIVIDENDS etc.**

#### **§ 66**

The regulations in the act concerning collection of taxes and duties, etc. regarding collection of withheld A-tax have corresponding application as with collection of withheld tax on dividends with the exceptions which follow in this act. Tax on dividends falls due as soon as adoption or decision concerning payment or credit of the dividend is made and will be paid no later than the following month at the same time as the expiration of the payment deadline for payment of withheld A-tax and labor market contribution.

*Art. 2.* Companies that adopt or decide payment or credit of a dividend that would not be reported according to the tax control act § 9 art. 2 must, regardless of whether there is an obligation to withhold tax on dividends, report information about the adoption in a form prescribed by the tax ministry. The report must be submitted no later than the following month after the designated adoption or decision at the same time as the expiration of the company's deadline for reporting of withheld A-tax and labor market contribution to the income registry. Companies that adopt or decide not to declare a dividend are obligated, by the request of the customs and tax administration, to submit information on the adoption within a specified deadline. Submission of the designated information may be enforced by the imposition of daily fines established by the customs and tax administration.

*Art. 3.* The circumstance of dividends not being raised does not give the company a right to pay back the tax on dividends and does not give the stock or shareholder a right to receive the tax paid on dividends to a greater extent than determined in § 67.

**The Danish Income Tax Act – (also referred to as the Danish Withholding Tax Act)**

§ 65. In connection with any adoption or resolution of payment or crediting of dividends on shares or units in companies or associations, etc. covered by § 1, para. 1, no. 1, 2, 2e, 2h, 4 and 5a of the Danish Corporation Tax Act, the relevant company or association, etc. shall withhold 27% of the total dividend, unless otherwise provided for in para. 3 or according to the paras. 4-6. A withholding of 27% shall also be made in the aggregate amount of the payment or crediting of share transfer prices according to § 16b, para. 1, and § 2, para. 1, no. 6 of the Danish Withholding Tax Act, unless otherwise provided for in para. 5. Dividends are considered to be all distributions by the company to shareholders and unitholders, with the exception of gratuitous shares to its existing shareholders or unitholders, as well as the distribution of liquidation proceeds made in the calendar year in which the company is finally dissolved, cf. § 16a, para. 3, no. 1 of the Danish Tax Assessment Act. The provision in § 46, para. 3, shall apply mutatis mutandis. The amount withheld is called “dividend tax”.

LBKG 2010-12-07 no.1403

**The Danish Withholding of Tax Act**

**Section 69**

Anyone who fails to fulfill his or her obligation to withhold tax, or who withholds tax at too low an amount, shall be directly liable to the public authorities for payment of outstanding amounts, unless he or she can prove that he or she did not act negligently by taking into account the provisions of this Act.

*PCS* 2. A person who has withheld tax under this Act shall be liable to the public authorities for payment of the amount withheld.

**The Withholding Tax Act § 69 B**

*If a person who is liable to taxation pursuant to section 2 hereof or section 2 of the Corporation Tax Act has received dividends, royalties, or interest on which withholding tax has been levied pursuant to sections 65-65D which exceeds the final tax under a double taxation treaty, Directive 2011/96/EU on a common taxation arrangement for parent companies and subsidiaries or Directive 2003/49/EU on a common arrangement for taxation of interest and royalties, the amount must be repaid within six months from receipt by the Customs and Tax Administration of an application for repayment. If the repayment happens after this point in time, the taxpayer is entitled to interest according to the Act on the Collection of Direct and Indirect Taxes ("Opkrævningsloven") section 7 II, plus 0.4 percentage points per month which has started.*

*Subsection 2. If, due to the recipient's circumstances, the Customs and Tax Administration is unable to check whether the conditions for repayment of withholding tax have been fulfilled, the limitation period for the payment pursuant to subsection 1 is suspended until the circumstances of the recipients no longer obstruct control.*

*Subsection 3. If the Customs and Tax Administration is of the opinion that a repayment on the basis of the present facts would include a likely risk of losses, then the Administration can require collateral form the recipient. The Customs and Tax Administration can only require collateral, If the withholding claim is subject to a dispute which has not been finally decided by an administrative body or the ordinary courts.*



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This is to certify that the attached document, "Danish Withholding Tax Act (Kildeskatteloven), Sections 31, 66(1)"- originally written in Danish, -- is, to the best of our knowledge and belief, a true, accurate, and complete translation into English.

Dated: 4/14/2022

Sworn to and signed before ME  
This 14th day of April, 2022

A handwritten signature in black ink that appears to read "Heather Cameron".

Heather Cameron  
Projects Manager  
Consortra Translations

A handwritten signature in black ink that appears to read "James G. Mamera".  
Notary Public

JAMES G. MAMERA  
Notary Public - State of New York  
No. 01MA6157195  
Qualified in New York County  
My Commission Expires Dec. 4, 2022

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### Certification of Translation

I, the undersigned, Elena Michalski, Senior Production Manager of Compass Languages, a professional translation agency based at 147 Old Solomons Island Rd, Suite 302, Annapolis, MD 21401 (EIN: 134194307) certify that the content of the following original document(s):

- Kildeskatteloven sec. 65 with EN translation
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- Selskabsskatteloven with EN translation

Have been proofread and deemed accurately translated from Danish into English according to the standards laid out by the American Translators Association.

Signed: E. Michalski  
Elena Michalski  
Senior Production Manager

Date: August 10, 2018



*Cindy A. Galloway*  
8/10/18



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Dated: 4/22/2022

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A handwritten signature in black ink that appears to read "Heather Cameron".

Heather Cameron  
Projects Manager  
Consortra Translations

A handwritten signature in black ink that appears to read "James G. Mamera".

Notary Public

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Dated: 11/30/2021

Sworn to and signed before ME  
This 30th day of November, 2021

  
\_\_\_\_\_  
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Projects Manager  
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